**Pandemic Bonus Job Aid**

Agencies may begin requesting American Recovery Plan Act (ARPA) State Fiscal Recovery Funds (SFRF) appropriated in SL 2021-180 (Appropriations Act) for bonuses to eligible employees. Agencies shall follow the guidance below.

**Verification of Pandemic Bonus Amounts**

Agencies shall send their Office of State Budget and Management (OSBM) Budget Execution Analyst the exact amount of Pandemic Bonuses paid to eligible employees in total and by budget code from the following accounts:

- 531475 – SFRF Premium Pay Bonus for Appropriated Employees
- 531476 – SFRF Premium Pay Bonuses for Receipt Supported Employees
- 531477 – SFRF Premium Pay Bonus for Undesignated Positions
- 521478 – SFRF Premium Pay Bonus for University Positions

Your OSBM Execution Analyst will verify this amount and will record the **total amount, regardless of budget code**, to be transferred to the agency/campus from OSBM. The expenditures in the above accounts should be offset in total by the amount of SFRF funds requested. Pandemic Bonuses accounts should also be used to make payments for related employee tax costs.

**Transfer of SFRF Funds By OSBM**

OSBM will compile agency requests and submit them to the OSBM Business Office. The OSBM Business Office will transfer SFRF funds to each agency and campus via the North Carolina Financial System (NCFS). Agencies and campuses shall receive and record the transfer in the budget and fund code(s) where the pandemic recovery bonus was paid, not the SFRF Fund Code where the budget was originally established. Agencies and campuses shall use the transfer in receipt accounts found in the November 19, 2021 OSBM ARPA SFRF Certification Memo.

**Budget Revisions and Allotments Required for Distribution of Pandemic Bonuses**

Agencies and campuses shall submit Type 11 budget revisions to OSBM to distribute the Pandemic Bonuses. The budget revisions shall do the following:

- Reduce requirements and receipts from the SFRF Fund Code where SFRF Pandemic Bonuses were certified.
- Increase receipts and requirements in the General Fund fund codes where the pandemic bonuses were paid.
- Separate revisions are required for each Special Fund budget and fund code where Pandemic Bonuses were paid.
- All revisions shall utilize the receipt transfer accounts referenced in the OSBM ARPA SFRF Certification Memo referenced above.
- After the above revisions are completed, each agency and campus shall submit a separate revision to reduce the appropriated SFRF Pandemic Bonus completely, if additional funds are remaining.
- Agencies and campuses shall submit a receipt only allotment, if they have not already done so, for General Fund budget code ARPA SFRF transfers as necessary.

**Additional Funds Required**

Agencies and campuses shall alert their OSBM Execution Analyst if additional SFRF funds are required for the Pandemic Bonus beyond what was appropriated in SL 2021-180.

**Deadline**

All revisions and supplemental allotments shall be submitted by February 28, 2022.